G. R. S. App. F. IX-4]

1942-43

File No. 42-62

Previous References.

(L.B.)

Serial Nos. (4-7)

Later References.
B. 77-42 (1-2)

Preserve
27-6-61

GENERAL AND REVENUE SECRETARIAT

Serial Nos. Four

Part B for June, 43

SUBJECT.

Transfer of unspent balance of the Kolar Railway Cess Fund to the credit of the Kolar Dist Board

---

No. L 11791-3 dt 3/6/43.
Sanctions the proposal of the Dist Bd.
Subject to certain condition
The P.D.B., Kolar
" Comptroller

HSK
19/7

From the P.D.B. Kolar Dt.
No. O.C. 109/41-42 d/ 22-1-43

States that in order to meet the cost of improvement works, the balance (unspent) of the Railway Cess fund at the credit of the Kolar Dt. Board may be transferred to the credit of the Dt. fund.

2 ~~[illegible]~~ The Comptroller has pointed out that the G.O. d 5.1.43 is silent on the treatment of the unspent balance ~~at the Board of the Dt. Bd~~ of the Rly. Cess funds of the Kolar Dt. The closing balance is stated to amount to Rs 1,63,606-14-6 as per Comptroller's account.

2 The request of the Kolar Dt. Bd to transfer the amount to the credit of the Dt. funds is for orders.

Gs 30/1
30/1

3 The letter is not quite clear to me. Pl enquire the follg:-

What are the items of expre that would be incurred on Railway cess funds ~~the expe~~ works would not the cost of such works to be executed ~~at the~~ ~~expe~~ be met out of the special cess as ordered by the Govt.? What are the improvement works that would be taken up out of the entire realizations of the special cess? What would be the anticipated realization from it per year? Has a programme of such improvement works to be taken up out of the special cess been framed already? On

Transfer of balance of Ry cess fund to the [illegible]

Continuation Sheet. 23 File No. / Current No.

and other incomplete works included under [illegible] programme sanctioned by Government and for general improvement work.

4. The proposal of the Board may perhaps be approved subject to the condition that the amount should be utilized for works of magnitude which cannot be met from the Special cess (with the previous sanction of Government in each case).

[illegible] 11/5

5. In letter No.C.2-TR 37/41-42 dated 17-[illegible]-43 to Govt. (placed in the file) the Board has stated that the anticipated income under Special Cess would be Rs.50,000/- but as per sanctioned Budget for 1942-43, it is Rs.36,000/- reserving a sum of Rs.9,000/- for Railway Capital expenditure as per G.O.No.L.9571-9/LB 43-40-14 dated 9-4-42, the amount available for ordinary work expenditure would be Rs.27,000/- only.

6. As per G.O.No.L.6529-33/L.B.36-42-33 dated 4-1-43, the programme of works the outlay on which has to be met from Special Cess, need not be submitted by the President, to Government for sanction.

M Shamanna

Comptroller

7-5-43

CV/6

10-5-43

17/5/43

TYPING SECTION
11 MAY 1943
GEN. & REV. SECTT.

Filed [illegible] G.O for orders

11/5

May be approved as it is in accordance with the comptroller's opinion.

Law Secy 18/5/43

SECY. LAW DEPT.
12860
18/5/43
GOVT OF MYSORE

May therefore be approved

OFFICE OF THE MINISTER FOR L. S. G. & P. H.
Date 20.5.43
No. 9685

23/5

20-5-43 20.5.43

Continuation Sheet. LB File No. / Current No. 42 of 42 **Page.**

7

To the P.D.B. Urban Dt, thro' the Comptroller & Chief Engineer.

No L. 11791-3 d 3-6-43

Sanction the proposal of the Dt. Bd subject to a certain condition.

22/6

10W

No. O.C.109/41-42   4466/1   OFFICE OF THE PRESIDENT, DISTRICT BOARD,
KOLAR DISTRICT.

Ens. One

Dated, Kolar, the 18th Jan: 1943.

22

L.B. 42-42

From

LOKASEVASAKTA L. VEMA REDDY, ESQ.,
PRESIDENT, DISTRICT BOARD, KOLAR.

To

C. NARAYANASWAMY NAIDU, Esquire, B.A., B.L.,
SECRETARY TO THE GOVERNMENT OF MYSORE,
Law Department, BANGALORE.

Thro'
(The Deputy Commissioner, Kolar District)

Sir,

Subject: The question of transferring ~~of~~ the unspent balance of Railway cess fund to the credit of District Funds.

In enclosing herewith a copy of the letter No.412/42 dated 8-1-42 from Comptroller to the Government of Mysore, Bangalore, in the matter of transferring the unspent balance of Railway cess fund to the credit of the District Funds, I have the honour to state that the Government in their order No.L.6588-91 L.B.23-41-16 dated 5-1-43 have been pleased to direct that the Road works maintained by the Board and improvement works sanctioned under Railway cess funds be executed by the Board without reference to the cost of such improvements, and that the expenditure may be met out of the special cess hereafter as the realisation~~s~~ of cess amount is -- treated as part of the District Fund proper. The Board has no other resources from which, they could meet the expenditure incurred on Railway cess fund works hereafter except to fall back upon the unspent balance of Railway cess fund at the credit of the -- Board. This was one of the sources of Revenue to the Board, to meet the cost of improvement works. The other sources of Revenue to the Board, are quite inadequate to meet the several commitment undertaken by the Board. The entire realisations of the special cess fund are utilised for the improvement of works.

[illegible]

The closing balance of the Railway cess fund as stood on 1-5-42 is stated to be Rs.1,43,606-14-6 as per Comptroller's accounts.

In view of the above circumstances, I request that sanction of Government may kindly be obtained to transfer the unspent balance to ~~xx~~ the credit of the District Fund.

I have the honour to be,
Sir,
Your most obedient servant,

President,
Dist. Board, Kolar.

OFFICE OF THE DEPUTY COMMISSIONER, KOLAR DISTRICT.
22 JAN 1943
Gl. No.

Forwarded with Compliments

Deputy Commissioner

Letter No.412/A2 dated the 8th Jan:1943 from the Comptr
ler to the Govt: of Mysore,Bangalore- to the President,
District Board,Kolar.

With reference to your letter No.109/41-42 dated 15th Sep 1942 and 2nd Novr:1942, in the matter of transfer of the unspent balance of Railway cess Fund to the credit of the District Fund, I have the honour to state that the Governme order dated 9th April 1942 directs the discontinuance of t Railway cess in Kolar District at 3 pies in the rupee and the levy of Special cess at 3 pies in the Rupee on all ite of revenue on which local cess is now being levied with -- effect from 42-43 with certain conditions regarding the -- utilisation of the amount collected but the Government orde is silent on how the balance of Railway cess fund should b treated.

I therefore request you to be so good as to obtain the sanction of Government to transfer the credit ballance of Railway cess Fund to the credit of the District Fund.

/COPY/

President,
Dist.Board,Kolar.

Appendix F. G.—1]

SUBJECT Transfer of unspent balance of Ry Cess Fund to the Kolar District Board funds

Section LB

File No. 42-42

Serial No. 5.

Diary No. of letter replied to

General and Revenue Secretariat

( )

the *194*

Date of issue 10/2/43.

Signed by Mr GRRao.

List of enclosures

Codied by

Examined by

No. L. 7899

To

The P.D.B. Kolar

thro' the D.C. Kolar

Sir,

With refce. to your letter no. O.C. 109/41-42 of 22-1-1943 on the above subject, I am directed to request you to furnish information on the following points:—

What are the items of expenditure that would be incurred on Railway Cess Fund works hereafter? Would not the cost of such works to be executed be met out of the special Cess as ordered by Govt?

What are the improvements

works that would be taken up on the
the entire realization of the Special
Cess? What would be the anticipated
realization from it per year?

Has a programme of such
improvement works to be taken up
out of the Special Cess been framed
already? On what works would
this sum of Rs 1,43,607 be spent?
~~spent~~?

What is the exact position of
the Rly. Cess fund of the Kolar Dt. Bd.
as on 1-1-1943? How much of it
is invested in securities? and
in Savings Bank, and how much
of it is in the current account?

It is requested that detailed
information may be furnished
very early. ~~to the [illegible]~~

I have &c
Sir

Secy to Govt
Law Dept.

No. C x PM 37/42-43

Ens.

OFFICE OF THE PRESIDENT, DISTRICT BOARD,
KOLAR DISTRICT.

Dated, Kolar, the 17th March 1943

From

LOKASEVASAKTA L. VEMA REDDY, ESQ.,
PRESIDENT, DISTRICT BOARD, KOLAR.

To

C. NARAYANASWAMY NAIDU, Esquire, B.A., B.L.,
SECRETARY TO THE GOVERNMENT OF MYSORE,
[illegible] Law Department, BANGALORE.

Thro'
(The Deputy Commissioner, Kolar District)

Sir,

Re:- Transfer of unspent balance of Railway cess Fund to the credit of Kolar District Board Funds.

--

With reference to your letter No.L.7899 L. B. 42-42-5 dated 10-2-43 on the above subject and requesting to furnish certain information, I have the honour to state as follows:--

1. What are the items of expenditure that would be incurred on Railway cess fund works hereafter? Would not the cost of such works to be executed be met out of special cess as ordered by Government?

Incomplete works executed under Railway cess works and such works as are under execution out of the Railway cess fund and for other genera improvements.

The anticipated income from special cess fund is about Rs.50,000/- from 42-43 and onwards setting apart one-fourth of the special cess income for the capital expenditure on Kolar District Board Railways the amount available would be Rs. 37,500/-.

Payments that have to be made for Railway cess fund works -- completed and under completion work up to Rs. 26,000/.

It is therefore not possible to meet the cost of Railway cess works from the Special cess funds which will be exclusively utilised for -- special cess works sanctioned by the Board which work up to Rs.27,000/-

2. What are the Improvement works that would be taken up out of the entire realisations of the Special cess? What would be the anticipated realisation per year?

Formation of new roads, conversion of gravel road into a metal road, construction of culverts, causeways whenever found necessary, metalling, widening of roads, construction of embankments at proper levels, levelling of roads.

Anticipated realisation may be about Rs.50,000/-.

(3) Has a programme of such ~~imxp~~ improvement works to be taken up out of the special cess being framed already? On what works would this sum of Rs.1,43,607/- be spent?

The programme is approved by the Board at its meeting held on 22-12-42. The amount will be spent on the works sanctioned by the Board and the balance if any, will be used for general improvements or invested if not immediately required to stabilise the finances of the Board.

(4) What is the exact position of this Railway cess fund of the Kolar District Board as on 1-1-43? How much of it is invested in securities and in savings Bank and how much of it is in current Accounts?

The balance of Railway cess position may kindly be ascertained from the Comptroller as per G.O. No.L.4922-35 L.B. 39-37-3 dated 1-12-37.

SUBMITTED.

(13

In G.O. dated 1-12-1937, Government directed that the Railway cess and interest on Investments if any, should be directly credited to a separate deposit account by the Treasury and this deposit account debited to the extent of audited outlay on works sanctioned by Government from time to time, out of Railway cess funds, the Board keeping the necessary Railway cess account in its books on intimations of credits and debits relating thereto, received from the Treasury or the Audit Office. Based upon this G.O., detailed circular instructions for the accounting of Railway cess transactions were given in No.38/WAD II dated 8-7-38. Though the Board was required to incorporate the transactions in its books as per advices received from time to time from the Treasury or Comptroller to ascertain the Railway cess position, no account was kept therefor. The Board has therefore to depend for the above particulars upon the Comptroller. This omission was also pointed out in the audit note for the year ending June 1940. The Railway cess Budget according to G.O.No.L.310-20/L.B.46-37-32 dated 11-7-1938, was being prepared by the Board for submission to Government for sanction by getting the required particulars, such as, opening balance, interest on Railway cess Investments, from the Comptroller.

is approx — ~~It is seen~~

The balance at the credit of the R.C.fund~~s~~ at end of 12/42 ~~will have therefore to be furnished by S.L.Section.~~ From the records of the Board, ~~I gather~~ that the balance at the credit of the R.C.Fund on 31-7-41 was Rs. 1,99,138/- in the form of Fixed Deposits, Current deposit and balance under the special deposit head. The amount to be charged to R.C.fund and to ~~be~~ recouped to the Boad will have to be determined after the audit of the accounts from July 1941 to end of December 1942. Intimation was received in the District Board Office, that the audit of the accounts for 40-41 and 41-42, would be taken up in the last month, but so far, auditors have not come. By the time the accounts of the above years are audited, I shall complete the post audit of the Board to the end of December 1942. Then only, we will be in a position to state the actual balance at the credit of the R.C.fund.

When the exact figure will be known. In the meanwhile it may be provisionally taken as Rs. -

As regards the utilisation of the unspent balance under R.C. Fund, the Board has suggested to Government that it would be used for such R.C.works under execution and other incomplete works included under R.C. programme sanctioned by Government and for other general improvements. ~~The Comptroller~~ In their letter No.412 A II, dated 8th January 1943 ~~to~~ the District Board ~~has stated~~ has asked that Government may be moved to transfer the credit balance of the Railway cess to the credit of the District Fund proper. The proposal of the Board may perhaps be approved subject to the condition that the amount should be utilised for works of magnitude which cannot be met from the special cess, with the previous sanction of Government in each case..

~~Govt have~~ informed

In letter no dated 17-3-43, to Government placed in the file, the Board has stated that the anticipated income under S.C. would be Rs. 50,000/-. But ~~as~~ per the sanctioned budget for 42-43, it is Rs. 36,000/-. Reserving Rs. 9,000/- for Railway capital Expenditure as per G.O.No.L.9571-9/L.B.43-40-14, dated 9-4-43, the amount available for work expenditure would be Rs. 27,000/- only.

G. R. S. App. F VI—G 2]

(B abd

SUBJECT ....

Diary No. of letter replied to ....

General and Revenue Secretariat

( )

the 193 .

Section. LB

File No. 42-42

Serial No. 7

Proceedings of the Government of
His Highness the Maharaja of Mysore

Date of issue 3/6 193 .

Signed by M. G. R. Rao

Read— Correspondence ending with letter no C$_2$ PR 37/41-42 d 17.3.43 from the P. D. B. Kolar Dt., requesting, in the circumstances explained, ~~sanction to~~ the transfer, to the credit of the Kolar Dt. Bd. ~~fund through~~, of the spent balance of the Ry Cess (fund), so as to enable the Board ~~er thereon: No.~~ ~~meet the cost of~~ ~~sewerage~~ The R. C. works under section and other incomplete works ~~permanent roads~~, according to ~~the~~ programme ~~approved by the~~ sanctioned by Dt. ~~Engineer~~ ~~Board~~, the balance, if any, being used for general improvement or invested ~~in securities~~ ~~and in~~ if not required to stabilise the finances of the ~~Savings B~~ Board.

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette, English Part?

(iv) translated?

(v) placed at the disposal of the press

(vi) published in the Gazette, Kannada Part?

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE.

Read -

Correspondence ending with letter No.C2-P.R.37/41-42 dated 17th March 1943 from the President, District Board, Kolar District, requesting, in the circumstances explained, the transfer to the credit of the Kolar District Board, of the unspent balance of the Railway cess fund of the District, so as to enable the Board to meet the cost of the Railway cess works under execution and other incomplete works, according to the programm sanctioned by Government, the balance, if any, being used for general -- improvements or invested, if not required to stabilise the finances of the Board.

2. Un-Official note No.445/CLAD dated 8th May 1943 from the Comptroll to Government on the proposal.

Order No. L 11791-3/L.B. 42-42-7

Dated, Bangalore, 3rd June 1943.

It is ascertained that the balance at the credit of the Railway Cess Fund of the Kolar District Board at the end of December 1942 is approximately Rs.1,46,670/- in round figures. The proposal of the Board is sanctioned, subject to the condition that the amount is utilised for works of magnitude which are included under the Railway Cess programme and which cannot be met from the Special Cess. The previous sanction of Government should be obtained in each case.

2. The Comptroller is requested to transfer the above amount to the credit of the Kolar District Board.

for Secretary to Government,
Law Department.

To

The President, District Board, Kolar District, through the Deputy Commissioner, Kolar District.
The Comptroller to Government.
The Chief Engineer, Public Works Department.